ATTORNEY DECKET NO:

DECLARATION AND POWER OF ATTORNEY

ext to my name; that I believe in the control of th	hereby declare that: my residence, post office address and citizenship are as stated below am the original, first and sole inventor (if only one name is listed below) or an original names are listed below) of the subject matter which is claimed and for which a patent is
ought on the invention entitled:	Microgel and External Compositions Containing the Same

I acknowledge the duty to disclose information which is material to the examination of this application in accordance with Title 37, Code of Federal Regulations, §1.56(a).

I hereby claim foreign priority benefits under Title 35. United States Code, §119 of any foreign application(s) for patent or inventor's certificate listed below and have also identified below any foreign application for patent or inventor's certificate having a filing date before that of the application on which priority is claimed:

COUNTRY	APPUCATION NUMBER	DATE OF FILING	PRIORITY CLAIMED
Japan	1 2000 - 2610	January 11, 2000	ÇYES INO
Japah	2000-2611	January 11, 2000 !	₽YES CNO
Japah	12000-94307	March 30, 2000	Q YES INO
Japah	12000-94308	March 30, 2000	TYES CNO

I hereby claim the benefit under Title 35. United States Code, §120 of any United States application(s) listed below and, insofables the subject matter of each of the claims of this application is not disclosed in the prior United States application in the manner provided by the first paragraph of Title 35. United States Code, §112, I acknowledge the duty to disclose material information as defined in Title 37, Code of Federal Regulations, §1.56(a) which occurred between the filing date of the prior application and the national or PCT international filing date of this application:

APPLICATION NUMBER	DATE OF FILING	STATUS (Patented, Pending, Abendoned)
(A#		
(* **)		

I hereby appoint the following attorneys to prosecute this application and transact all business in the Patent and Trademark Office connected therewith: Law Offices of Townsend & Banta: Donald E. Townsend, Registration No. 22.069:

Donald E. Townsend, Jr., Registration No. 43,198

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I hereby declare that all statements made herein of my own knowledge are true and that all statements made on information and belief are believed to be true; and further that these statements were made with the knowledge that willful false statements and the like so made are punishable by fine or imprisonment, or both, under Section 1001 of Title 18 of the United States Code and that such willful false statements may jeopardize the validity of the application or any patent issued thereon.

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Listing of Inventors Continued on Page 2 hereof				





Listing of Inventors Continued from Page L of Declaration and Power of Attorney for invention entitled: Microgel and External Compositions Containing the Same

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